

CALIFORNIA BOARD OF ACCOUNTANCY REGULATIONS

CALIFORNIA CODE OF REGULATIONS TITLE 16. Professional and Vocational Regulations DIVISION 1. Board of Accountancy Regulations

ARTICLE 3. WAIVER OF EXAMINATION (Section 21)

Section 21. Out-of-State Licensee.

(a) The Board will consider applications filed under Section 5087 from holders of valid unrevoked Certified Public Accountant licenses issued under the laws of any state. The Board may deny an application when the facts indicate that the applicant has been a California resident before, during or after having obtained a CPA license in another state and when the facts indicate that the applicant's CPA license was obtained in another state to evade otherwise applicable California statutes and rules.

(b) An applicant pursuant to Business and Professions Code Section 5087 may be considered to have met the education, examination, and experience requirements for issuance of the California license if the applicant shows, to the satisfaction of the Board, that he or she has engaged in the practice of public accounting as a licensed Certified Public Accountant in another state for four of the ten years preceding the date of application for a California license.

(c) An applicant pursuant to Business and Professions Code Section 5087 may be considered to have met the attest experience requirement of Section 5095 if the applicant shows to the satisfaction of the Board that he or she has been authorized to provide attest services and engaged in the practice of public accounting as a Certified Public Accountant in another state for four of the ten years preceding the date of application for a California license.

NOTE: Authority cited: Sections 5010 and 5018, Business and Professions Code.

Reference: Sections 5082, 5087, and 5095. Business and Professions Code.

HISTORY:

1. Amendment filed 12-24-57; effective thirtieth day thereafter (Register 58, No. 1).
2. Amendment filed 2-4-60; effective thirtieth day thereafter (Register 60, No. 3).
3. Amendment filed 4-9-74; effective thirtieth day thereafter (Register 74, No. 15).
4. Amendment filed 12-24-75; effective thirtieth day thereafter (Register 75, No. 52).
5. Amendment filed 4-12-83; effective thirtieth day thereafter (Register 83, No. 16).
6. Amendment of section header, section, and Note filed 2-26-96; operative 3-27-96 (Register 96, No. 9).
7. Designation and amendment of first paragraph as subsection (a), new subsections (b)-(c) and amendment of Note filed 5-1-2006; operative 5-31-2006 (Register 2006, No. 18).